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July 10, 2007

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

FROM: Saile Ackerman, Reg. No. 37,761
28 Davis Avenue
Poughkeepsie, N.Y. 12603

SUBJECT: Serial #: 10/041,044
File Date: 01/09/2002
Inventor: Lim, Y.C.
Examiner: Do, Chat C.
Art Unit: 2193
Title: New Filter Bank for Graphics Equalizer Implementation

RESPONSE TO OFFICE ACTION

This is in response to the office action dated May 3, 2007. Please amend the above-identified application for patent as follows:

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on Aug. 3, 2007

Signature  8/3/07

Stephen B. Ackerman, Reg. No. 37,761

AMENDMENT

Sir:

In response to the Office Action of May 3, 2007, please amend the above-identified application as follows:

Remarks/Arguments begin on page 3 of this paper.